

United States Bankruptcy Court, District of New Jersey

Fill in this information to identify the case (Select only one Debtor per claim form):

- | | |
|--|--|
| <input type="checkbox"/> Aceto Corporation (19-13448) | <input type="checkbox"/> Acetris Health, LLC (19-13452) |
| <input type="checkbox"/> Aceto Agricultural Chemicals Corporation (19-13449) | <input checked="" type="checkbox"/> Arsynco, Inc. (19-13454) |
| <input type="checkbox"/> Rising Pharmaceuticals, Inc. (19-13447) | <input type="checkbox"/> Aceto Realty LLC (19-13450) |
| <input type="checkbox"/> PACK Pharmaceuticals, LLC (19-13453) | <input type="checkbox"/> Acci Realty Corp. (19-13455) |
| <input type="checkbox"/> Rising Health, LLC (19-13451) | |

Modified Official Form 410

Proof of Claim

4/16

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense (other than a claim entitled to priority under 11 U.S.C. § 503(b)(9)). Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?	United States of America EPA DOI NOAA Name of the current creditor (the person or entity to be paid for this claim) Other names the creditor used with the debtor	
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom?	
3. Where should notices and payments to the creditor be sent?	Where should notices to the creditor be sent?	Where should payments to the creditor be sent? (if different)
Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)		
	Contact phone 2025141513 Contact email bradley.levine@usdoj.gov	Contact phone Contact email
4. Does this claim amend one already filed?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Claim number on court claims registry (if known)	Filed on MM / DD / YYYY
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing?	

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor? ☒ No
☐ Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: _____

7. How much is the claim? \$ See Attached. Does this amount include interest or other charges?
☐ No
☐ Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. What is the basis of the claim? Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.
Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).
Limit disclosing information that is entitled to privacy, such as health care information.

9. Is all or part of the claim secured? ☒ No
☐ Yes. The claim is secured by a lien on property.

Nature of property:
☐ Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.
☐ Motor vehicle
☐ Other. Describe: _____

Basis for perfection: _____
Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)

Value of property: \$ _____

Amount of the claim that is secured: \$ _____

Amount of the claim that is unsecured: \$ _____ (The sum of the secured and unsecured amounts should match the amount in line 7.)

Amount necessary to cure any default as of the date of the petition: \$ _____

Annual Interest Rate (when case was filed) _____ %
☐ Fixed
☐ Variable

10. Is this claim based on a lease? ☒ No
☐ Yes. Amount necessary to cure any default as of the date of the petition. \$ _____

11. Is this claim subject to a right of setoff? ☐ No
☒ Yes. Identify the property: Any government funds owed to the debtors

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

☒ No

☐ Yes. Check one:

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

☐ Up to \$2,850* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).

☐ Wages, salaries, or commissions (up to \$12,850*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).

☐ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

☐ Other. Specify subsection of 11 U.S.C. § 507(a)() that applies.

Amount entitled to priority

\$ _____

\$ _____

\$ _____

\$ _____

\$ _____

\$ _____

* Amounts are subject to adjustment on 4/01/19 and every 3 years after that for cases begun on or after the date of adjustment.

13. Is all or part of the claim entitled to administrative priority pursuant to 11 U.S.C. § 503(b)(9)?

☒ No

☐ Yes. Indicate the amount of your claim arising from the value of any goods received by the Debtor within 20 days before the date of commencement of the above case, in which the goods have been sold to the Debtor in the ordinary course of such Debtor's business. Attach documentation supporting such claim.

\$ _____

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

☐ I am the creditor.

☒ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Signature: s/ Bradley L. Levine (As to LEGAL ISSUES ONLY)

s/ Bradley L. Levine (As to LEGAL ISSUES ONLY) (Aug 19, 2019)

Email: bradley.levine@usdoj.gov

Signature

Print the name of the person who is completing and signing this claim:

Name

Bradley L. Levine

I AM SIGNING AS TO LEGAL ISSUES ONLY

First name

Middle name

Last name

Title

Trial Attorney

SEE THE ATTACHED PROOF OF CLAIM FORMS

Company

US DOJ ENRD EES

FOR ADDITIONAL INFORMATION

Identify the corporate servicer as the company if the authorized agent is a servicer.

Address

P.O. Box 7611

Number

Street

Washington

DC

20044

City

State

ZIP Code

Contact phone

2025141513

Email

bradley.levine@usdoj.gov

Attach Supporting Documentation (limited to a single PDF attachment that is less than 5 megabytes in size and under 100 pages):

☒ I have supporting documentation.
(attach below)

☐ I do not have supporting documentation.



Attachment

PLEASE REVIEW YOUR PROOF OF CLAIM AND SUPPORTING DOCUMENTS AND REDACT ACCORDINGLY PRIOR TO UPLOADING THEM. PROOFS OF CLAIM AND ATTACHMENTS ARE PUBLIC DOCUMENTS THAT WILL BE AVAILABLE FOR ANYONE TO VIEW ONLINE.

IMPORTANT NOTE REGARDING REDACTING YOUR PROOF OF CLAIM AND SUPPORTING DOCUMENTATION When you submit a proof of claim and any supporting documentation you must show only the last four digits of any social-security, individual's tax-identification, or financial-account number, only the initials of a minor's name, and only the year of any person's date of birth. If the claim is based on the delivery of health care goods or services, limit the disclosure of the goods or services so as to avoid embarrassment or the disclosure of confidential health care information.

A document has been redacted when the person filing it has masked, edited out, or otherwise deleted, certain information. The responsibility for redacting personal data identifiers (as defined in Federal Rule of Bankruptcy Procedure 9037) rests solely with the party submitting the documentation and their counsel. Prime Clerk and the Clerk of the Court will not review any document for redaction or compliance with this Rule and you hereby release and agree to hold harmless Prime Clerk and the Clerk of the Court from the disclosure of any personal data identifiers included in your submission. In the event Prime Clerk or the Clerk of the Court discover that personal identifier data or information concerning a minor individual has been included in a pleading, Prime Clerk and the Clerk of the Court are authorized, in their sole discretion, to redact all such information from the text of the filing and make an entry indicating the correction.

Official Form 410

Instructions for Proof of Claim

United States Bankruptcy Court

12/15

These instructions and definitions generally explain the law. In certain circumstances, such as bankruptcy cases that debtors do not file voluntarily, exceptions to these general rules may apply. You should consider obtaining the advice of an attorney, especially if you are unfamiliar with the bankruptcy process and privacy regulations.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both.
18 U.S.C. §§ 152, 157 and 3571.

How to fill out this form

- **Fill in all of the information about the claim as of the date the case was filed.**
- **Fill in the caption at the top of the form.**
- **If the claim has been acquired from someone else, then state the identity of the last party** who owned the claim or was the holder of the claim and who transferred it to you before the initial claim was filed.
- **Attach any supporting documents to this form.**
Attach redacted copies of any documents that show that the debt exists, a lien secures the debt, or both. (See the definition of *redaction* on the next page.)

Also attach redacted copies of any documents that show perfection of any security interest or any assignments or transfers of the debt. In addition to the documents, a summary may be added. Federal Rule of Bankruptcy Procedure (called “Bankruptcy Rule”) 3001(c) and (d).
- **Do not attach original documents because attachments may be destroyed after scanning.**
- **If the claim is based on delivering health care goods or services, do not disclose confidential health care information. Leave out or redact confidential information both in the claim and in the attached documents.**

- **A *Proof of Claim* form and any attached documents must show only the last 4 digits of any social security number, individual’s tax identification number, or financial account number, and only the year of any person’s date of birth.** See Bankruptcy Rule 9037.
- **For a minor child, fill in only the child’s initials and the full name and address of the child’s parent or guardian.** For example, write *A.B., a minor child (John Doe, parent, 123 Main St., City, State)*. See Bankruptcy Rule 9037.

Confirmation that the claim has been filed

To receive confirmation that the claim has been filed, enclose a stamped self-addressed envelope and a copy of this form. You may view a list of filed claims in this case by visiting the Claims and Noticing Agent's website at <http://cases.primeclerk.com/aceto>.

Understand the terms used in this form

Administrative expense: Generally, an expense that arises after a bankruptcy case is filed in connection with operating, liquidating, or distributing the bankruptcy estate.
11 U.S.C. § 503.

Claim: A creditor’s right to receive payment for a debt that the debtor owed on the date the debtor filed for bankruptcy.
11 U.S.C. § 101 (5). A claim may be secured or unsecured.

Claim Pursuant to 11 U.S.C. §503(b)(9): A claim arising from the value of any goods received by the Debtor within 20 days before the date of commencement of the above case, in which the goods have been sold to the Debtor in the ordinary course of the Debtor's business. Attach documentation supporting such claim.

Creditor: A person, corporation, or other entity to whom a debtor owes a debt that was incurred on or before the date the debtor filed for bankruptcy. 11 U.S.C. §101 (10).

Debtor: A person, corporation, or other entity who is in bankruptcy. Use the debtor's name and case number as shown in the bankruptcy notice you received. 11 U.S.C. § 101 (13).

Evidence of perfection: Evidence of perfection of a security interest may include documents showing that a security interest has been filed or recorded, such as a mortgage, lien, certificate of title, or financing statement.

Information that is entitled to privacy: A *Proof of Claim* form and any attached documents must show only the last 4 digits of any social security number, an individual's tax identification number, or a financial account number, only the initials of a minor's name, and only the year of any person's date of birth. If a claim is based on delivering health care goods or services, limit the disclosure of the goods or services to avoid embarrassment or disclosure of confidential health care information. You may later be required to give more information if the trustee or someone else in interest objects to the claim.

Priority claim: A claim within a category of unsecured claims that is entitled to priority under 11 U.S.C. §507(a). These claims are paid from the available money or property in a bankruptcy case before other unsecured claims are paid. Common priority unsecured claims include alimony, child support, taxes, and certain unpaid wages.

Proof of claim: A form that shows the amount of debt the debtor owed to a creditor on the date of the bankruptcy filing. The form must be filed in the district where the case is pending.

Redaction of information: Masking, editing out, or deleting certain information to protect privacy. Filers must redact or leave out information entitled to **privacy** on the *Proof of Claim* form and any attached documents.

Secured claim under 11 U.S.C. §506(a): A claim backed by a lien on particular property of the debtor. A claim is secured to the extent that a creditor has the right to be paid from the property before other creditors are paid. The amount of a secured claim usually cannot be more than the value of the particular property on which the creditor has a lien. Any amount owed to a creditor that is more than the value of the property normally may be an unsecured claim. But exceptions exist; for example, see 11 U.S.C. § 1322(b) and the final sentence of 1325(a).

Examples of liens on property include a mortgage on real estate or a security interest in a car. A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment may be a lien.

Setoff: Occurs when a creditor pays itself with money belonging to the debtor that it is holding, or by canceling a debt it owes to the debtor.

Unsecured claim: A claim that does not meet the requirements of a secured claim. A claim may be unsecured in part to the extent that the amount of the claim is more than the value of the property on which a creditor has a lien.

Offers to purchase a claim

Certain entities purchase claims for an amount that is less than the face value of the claims. These entities may contact creditors offering to purchase their claims. Some written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court, the bankruptcy trustee, or the debtor. A creditor has no obligation to sell its claim. However, if a creditor decides to sell its claim, any transfer of that claim is subject to Bankruptcy Rule 3001(e), any provisions of the Bankruptcy Code (11 U.S.C. § 101 et seq.) that apply, and any orders of the bankruptcy court that apply.

Please send completed Proof(s) of Claim to:

Aceto Corporation Claims Processing Center
c/o Prime Clerk LLC
850 3rd Avenue, Suite 412
Brooklyn, NY 11232

Do not file these instructions with your form
--

Fill in this information to identify your case:

UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF NEW JERSEY

Check a single box below adjacent to the Debtor against which you assert a claim.

Debtor: <input type="checkbox"/> Aceto Corporation	Case No. 19-13448
Debtor: <input type="checkbox"/> Aceto Agricultural Chemicals Corp.	Case No. 19-13449
Debtor: <input type="checkbox"/> Aceto Realty LLC	Case No. 19-13450
Debtor: <input type="checkbox"/> Acci Realty Corp.	Case No. 19-13455
Debtor: <input checked="" type="checkbox"/> Arsynco, Inc.	Case No. 19-13454
Debtor: <input type="checkbox"/> Rising Pharmaceuticals, Inc.	Case No. 19-13447
Debtor: <input type="checkbox"/> Acetris Health, LLC	Case No. 19-13452
Debtor: <input type="checkbox"/> Rising Health, LLC	Case No. 19-13451
Debtor: <input type="checkbox"/> PACK Pharmaceuticals, LLC.	Case No. 19-13453

Modified Official Form 410

Proof of Claim

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense, other than a claim under 11 U.S.C. § 503(b)(9) for the value of any goods received by the debtor within 20 days before the petition date in which the goods have been sold to the debtor in the ordinary course of such debtor's business. Any request for payment of an administrative expense, other than under 11 U.S.C. § 503(b)(9), should be made according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?	United States of America on behalf of the Environmental Protection Agency Name of the current creditor (the person or entity to be paid for this claim) Other names the creditor used with the debtor	
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
3. Where should notices and payments to the creditor be sent? Federal Rule of Bankruptcy Procedure (FRBP 2002(g))	Where should notices to the creditor be sent? Bradley Levine - U.S. Dept. of Justice Name Env. Enf. Sect. P.O. Box 7611 Number Street Washington DC 20044 City State Zip Code Contact phone 202-514-1513 Contract email bradley.levine@usdoj.gov	Where should payments to the creditor be sent? (if different) Name Number Street City State Zip Code Contact phone Contract email
4. Does this claim amend one already filed?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____	Filed on MM / DD / YYYY
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____	

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6.	Do you have any number you use to identify the debtor?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor:	
7.	How much is the claim?	\$ <u>See Attached</u>	Does this amount include interest or other charges? <input type="checkbox"/> No <input type="checkbox"/> Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).
8.	What is the basis of the claim? Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information. <u>Environmental</u>		
9.	Is all or part of the claim secured?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. The claim is secured by a lien on property. Nature or property: <input type="checkbox"/> Real estate: If the claim is secured by the debtor's principle residence, file a <i>Mortgage Proof of Claim Attachment</i> (Official Form 410-A) with this <i>Proof of Claim</i> . <input type="checkbox"/> Motor vehicle <input type="checkbox"/> Other: Describe: _____ Basis for perfection: _____ Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.) Value of property: \$ _____ Amount of the claim that is secured: \$ _____ Amount of the claim that is unsecured: \$ _____ (The sum of the secured and unsecured amount should match the amount in line 7.) Amount necessary to cure any default as of the date of the petition: \$ _____ Annual Interest Rate (when case was filed) _____ % <input type="checkbox"/> Fixed <input type="checkbox"/> Variable	
10.	Is this claim based on a lease?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition: \$ _____	
11.	Is this claim subject to a right of setoff?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Identify the property: <u>Any Government funds owed to the debtors</u>	
12.	Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)? A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Check one: <input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). \$ _____ <input type="checkbox"/> Up to \$2,850* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7). \$ _____ <input type="checkbox"/> Wages, salaries, or commissions (up to \$12,850*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4). \$ _____ <input type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8). \$ _____ <input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5). \$ _____ <input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)() that applies. \$ _____	

* Amounts are subject to adjustment on 4/01/22 and every 3 years after that for cases begun on or after the date of adjustment.

13. Is all or part of the claim entitled to administrative priority pursuant to 11 U.S.C. §503(b)(9)?

☒ No

☐ Yes. Indicate the amount of your claim arising from the value of any goods received by the Debtor within 20 days before the date of commencement of the above case, in which the goods have been sold to the Debtor in the ordinary course of such Debtor's business. Attach documentation supporting such claim. \$ _____

Part 3: Sign below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is:

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

☐ I am the creditor.

☒ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgement that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

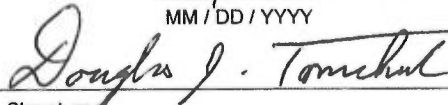
I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date

08/14/2019

MM/DD/YYYY



Signature

Print the name of the person who is completing and signing this claim:

Name Douglas J. Tomchuk

Title Remedial Project Manager

Company U.S. Environmental Protection Agency - Region 2

Identify the corporate servicer as the company if the authorized agent is a servicer.

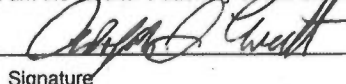
Address 290 Broadway, New York, NY 10007

Number, Street, City, State and Zip Code

Contact phone 212-637-3956

Email Tomchuk.doug@epa.gov

X I am the creditor's attorney or authorized agent



Signature

08/14/2019

MM/DD/YYYY

Adolph Everett
Chief, Land & Redevelopment Programs Branch
Land, Chemicals & Redevelopment Division
U.S. Environmental Protection Agency - Region 2
290 Broadway, New York, NY 10007
212-637-4109 Everett.adolph@epa.gov

Fill in this information to identify your case:

UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF NEW JERSEY

Check a single box below adjacent to the Debtor against which you assert a claim.

Debtor: <input type="checkbox"/> Aceto Corporation	Case No. 19-13448
Debtor: <input type="checkbox"/> Aceto Agricultural Chemicals Corp.	Case No. 19-13449
Debtor: <input type="checkbox"/> Aceto Realty LLC	Case No. 19-13450
Debtor: <input type="checkbox"/> Acci Realty Corp.	Case No. 19-13455
Debtor: <input checked="" type="checkbox"/> Arsynco, Inc.	Case No. 19-13454
Debtor: <input type="checkbox"/> Rising Pharmaceuticals, Inc.	Case No. 19-13447
Debtor: <input type="checkbox"/> Acetris Health, LLC	Case No. 19-13452
Debtor: <input type="checkbox"/> Rising Health, LLC	Case No. 19-13451
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Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?	<u>United States of America on behalf of the U.S. Dept. of Commerce acting through the Nat. Oceanic & Atmospheric Admin.</u> Name of the current creditor (the person or entity to be paid for this claim)		
	Other names the creditor used with the debtor _____		
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____		
3. Where should notices and payments to the creditor be sent? Federal Rule of Bankruptcy Procedure (FRBP 2002(g))	Where should notices to the creditor be sent? Bradley Levine - U.S. Dept. of Justice Name Env. Enf. Sect. P.O. Box 7611 Number Street Washington DC 20044 City State Zip Code Contact phone 202-514-1513 Contract email bradley.levine@usdoj.gov	Where should payments to the creditor be sent? (if different) Name Number Street City State Zip Code Contact phone Contract email	
4. Does this claim amend one already filed?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____	Filed on	MM / DD / YYYY
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____		

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6.	Do you have any number you use to identify the debtor?	<input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: _____
7.	How much is the claim?	\$	See Attached Does this amount include interest or other charges? <input type="checkbox"/> No <input type="checkbox"/> Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).
8.	What is the basis of the claim?	Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information. Environmental _____	
9.	Is all or part of the claim secured?	<input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes. The claim is secured by a lien on property. Nature or property: <input type="checkbox"/> Real estate: If the claim is secured by the debtor's principle residence, file a <i>Mortgage Proof of Claim Attachment</i> (Official Form 410-A) with this <i>Proof of Claim</i> . <input type="checkbox"/> Motor vehicle <input type="checkbox"/> Other: Describe: _____ Basis for perfection: _____ Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.) Value of property: \$ _____ Amount of the claim that is secured: \$ _____ Amount of the claim that is unsecured: \$ _____ (The sum of the secured and unsecured amount should match the amount in line 7.) Amount necessary to cure any default as of the date of the petition: \$ _____ Annual Interest Rate (when case was filed) _____ % <input type="checkbox"/> Fixed <input type="checkbox"/> Variable
10.	Is this claim based on a lease?	<input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition: \$ _____
11.	Is this claim subject to a right of setoff?	<input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes. Identify the property: <u>Any Government funds owed to the debtors</u>
12.	Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)? A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority	<input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes. Check one: <input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). \$ _____ <input type="checkbox"/> Up to \$2,850* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7). \$ _____ <input type="checkbox"/> Wages, salaries, or commissions (up to \$12,850*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4). \$ _____ <input type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8). \$ _____ <input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5). \$ _____ <input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)() that applies. \$ _____

* Amounts are subject to adjustment on 4/01/22 and every 3 years after that for cases begun on or after the date of adjustment.

13. Is all or part of the claim entitled to administrative priority pursuant to 11 U.S.C. §503(b)(9)?

☒ No

☐ Yes. Indicate the amount of your claim arising from the value of any goods received by the Debtor within 20 days before the date of commencement of the above case, in which the goods have been sold to the Debtor in the ordinary course of such Debtor's business. Attach documentation supporting such claim. \$ _____

Part 3: Sign below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is:

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

☐ I am the creditor.

☒ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgement that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date

08/15/2019
MM/DD/YYYY



Signature

Print the name of the person who is completing and signing this claim:

Name

TONY PENN

Title

NBAA - ASSESSMENT AND RESTORATION DIVISION CHIEF

Company

Identify the corporate servicer as the company if the authorized agent is a servicer.

Address

1305 EAST WEST HIGHWAY SILVER SPRING MD 20910
Number, Street, City, State and Zip Code

Contact phone

240.533.0415

Email

TONY.PENN@NBAA-60V

Fill in this information to identify your case:

UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF NEW JERSEY

Check a single box below adjacent to the Debtor against which you assert a claim.

Debtor: <input type="checkbox"/> Aceto Corporation	Case No. 19-13448
Debtor: <input type="checkbox"/> Aceto Agricultural Chemicals Corp.	Case No. 19-13449
Debtor: <input type="checkbox"/> Aceto Realty LLC	Case No. 19-13450
Debtor: <input type="checkbox"/> Acci Realty Corp.	Case No. 19-13455
Debtor: <input checked="" type="checkbox"/> Arsynco, Inc.	Case No. 19-13454
Debtor: <input type="checkbox"/> Rising Pharmaceuticals, Inc.	Case No. 19-13447
Debtor: <input type="checkbox"/> Acetris Health, LLC	Case No. 19-13452
Debtor: <input type="checkbox"/> Rising Health, LLC	Case No. 19-13451
Debtor: <input type="checkbox"/> PACK Pharmaceuticals, LLC.	Case No. 19-13453

Modified Official Form 410

Proof of Claim

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense, other than a claim under 11 U.S.C. § 503(b)(9) for the value of any goods received by the debtor within 20 days before the petition date in which the goods have been sold to the debtor in the ordinary course of such debtor's business. Any request for payment of an administrative expense, other than under 11 U.S.C. § 503(b)(9), should be made according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?	United States of America on behalf of the U.S. Department of the Interior Name of the current creditor (the person or entity to be paid for this claim) Other names the creditor used with the debtor	
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
3. Where should notices and payments to the creditor be sent? Federal Rule of Bankruptcy Procedure (FRBP 2002(g))	Where should notices to the creditor be sent? Bradley Levine - U.S. Dept. of Justice Name Env. Enf. Sect. P.O. Box 7611 Number Street Washington DC 20044 City State Zip Code Contact phone 202-514-1513 Contract email bradley.levine@usdoj.gov	Where should payments to the creditor be sent? (if different) Name Number Street City State Zip Code Contact phone Contract email
4. Does this claim amend one already filed?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____ Filed on MM / DD / YYYY	
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____	

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6.	Do you have any number you use to identify the debtor?	<input checked="" type="checkbox"/>	No	
		<input type="checkbox"/>	Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor:	
7.	How much is the claim?	\$	<u>See Attached</u>	Does this amount include interest or other charges? <input type="checkbox"/> No <input type="checkbox"/> Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).
8.	What is the basis of the claim?	<p>Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.</p> <p>Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).</p> <p>Limit disclosing information that is entitled to privacy, such as health care information. <u>Environmental</u></p>		
9.	Is all or part of the claim secured?	<input checked="" type="checkbox"/>	No	
		<input type="checkbox"/>	Yes. The claim is secured by a lien on property.	
		<p>Nature or property:</p> <p><input type="checkbox"/> Real estate: If the claim is secured by the debtor's principal residence, file a <i>Mortgage Proof of Claim Attachment</i> (Official Form 410-A) with this <i>Proof of Claim</i>.</p> <p><input type="checkbox"/> Motor vehicle</p> <p><input type="checkbox"/> Other: Describe: _____</p> <p>Basis for perfection: _____</p> <p>Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)</p> <p>Value of property: \$ _____</p> <p>Amount of the claim that is secured: \$ _____</p> <p>Amount of the claim that is unsecured: \$ _____ (The sum of the secured and unsecured amount should match the amount in line 7.)</p> <p>Amount necessary to cure any default as of the date of the petition: \$ _____</p> <p>Annual Interest Rate (when case was filed) _____ %</p> <p><input type="checkbox"/> Fixed</p> <p><input type="checkbox"/> Variable</p>		
10.	Is this claim based on a lease?	<input checked="" type="checkbox"/>	No	
		<input type="checkbox"/>	Yes. Amount necessary to cure any default as of the date of the petition: \$ _____	
11.	Is this claim subject to a right of setoff?	<input type="checkbox"/>	No	
		<input checked="" type="checkbox"/>	Yes. Identify the property: <u>Any Government funds owed to the debtors</u>	
12.	Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?	<input checked="" type="checkbox"/>	No	
		<input type="checkbox"/>	Yes. Check one:	
	A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority	<input type="checkbox"/>	Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).	\$ _____
		<input type="checkbox"/>	Up to \$2,850* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).	\$ _____
		<input type="checkbox"/>	Wages, salaries, or commissions (up to \$12,850*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).	\$ _____
		<input type="checkbox"/>	Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).	\$ _____
		<input type="checkbox"/>	Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).	\$ _____
		<input type="checkbox"/>	Other. Specify subsection of 11 U.S.C. § 507(a)(____) that applies.	\$ _____

* Amounts are subject to adjustment on 4/01/22 and every 3 years after that for cases begun on or after the date of adjustment.

13. Is all or part of the claim entitled to administrative priority pursuant to 11 U.S.C. §503(b)(9)?

☒ No

☐ Yes. Indicate the amount of your claim arising from the value of any goods received by the Debtor within 20 days before the date of commencement of the above case, in which the goods have been sold to the Debtor in the ordinary course of such Debtor's business. Attach documentation supporting such claim. \$ _____

Part 3: Sign below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is:

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

☐ I am the creditor.

☒ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgement that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date

8/15/2019

MM / DD / YYYY

Melissa Foster

Signature

Print the name of the person who is completing and signing this claim:

Name

Melissa Foster

Title

Senior Fish + Wildlife Biologist

Company

U.S. Fish and Wildlife Service

Identify the corporate servicer as the company if the authorized agent is a servicer.

Address

4 E. Jimmie Leeds Rd., Galloway, NJ 08205

Number, Street, City, State and Zip Code

Contact phone

609-382-5262

Email

melissa_foster@fws.gov

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

In re

ARSYNCO INCORPORATED,

Debtors.

Chapter 11

Case No. 19-13454 (VFP)

(Jointly Administered)

In re

ACETO CORPORATION, *et al.*,

Debtors.

Chapter 11

Case No. 19-13448 (VFP)

(Jointly Administered)

**PROOF OF CLAIM OF THE UNITED STATES OF AMERICA,
ON BEHALF OF
THE U.S. ENVIRONMENTAL PROTECTION AGENCY,
THE U.S. DEPARTMENT OF THE INTERIOR,
AND THE U.S. DEPARTMENT OF COMMERCE**

1. The United States of America files this Proof of Claim at the request of the U.S. Environmental Protection Agency ("EPA"), the U.S. Department of the Interior ("DOI"), and the U.S. Department of Commerce, acting by and through the National Oceanic and Atmospheric Administration ("NOAA"), against Debtor Arsynco, Inc. ("Arsynco" or "Debtor"), for the recovery of: (i) response costs incurred or to be incurred by the United States under the Comprehensive Environmental Response, Compensation, and Liability Act ("CERCLA"), 42 U.S.C. §§ 9601-9675; and (ii) natural resource damages and assessment costs. In addition, with respect to equitable remedies that are not within the Bankruptcy Code's definition of "claim," 11 U.S.C. § 101(5), this Proof of Claim is filed in a protective fashion. Such causes of action may be under: the Toxic Substances Control Act ("TSCA"), 15 U.S.C. § 1501 *et seq.*, and set forth in

40 C.F.R. Part 761 ("TSCA Approval"), and/or the Resource Conservation and Recovery Act ("RCRA"), 42 U.S.C. § 6901 *et seq.*, or other applicable statutes.

2. Debtor is a debtor affiliate, and wholly owned subsidiary, of Aceto Corporation, ("Aceto"), and Debtor's bankruptcy proceeding, Case No. 19-13454 (Bankr. D. NJ.), is being jointly administered with Aceto's bankruptcy proceeding, Case No. 19-13448 (Bankr. D. NJ.).

3. This Proof of Claim concerns claims by the United States concerning multiple sites:

- a. The Berry's Creek Study Area ("BCSA") operable unit of the Ventron/Velsicol Superfund Site, located in Bergen County, New Jersey; and
- b. A 12.3-acre parcel of property located at 511 13th Street in Carlstadt, New Jersey (the "Carlstadt Property" or "Arsynco facility"). The Carlstadt Property is composed of two tracts of land, together comprising 12.3 acres. Tract 1, approximately 9.5 acres, is the upland tract where manufacturing operations were located, and Tract 2, approximately 2.8 acres, is undeveloped and drained by ditches where hazardous substance releases led eventually to Berry's Creek.

Factual Background

The Berry's Creek Study Area

4. The BCSA is located in Bergen County, NJ and traverses the boroughs of Rutherford, East Rutherford, Carlstadt, Wood Ridge, Moonachie, and Teterboro. Berry's Creek is a tidal tributary of the Hackensack River. The Berry's Creek watershed encompasses approximately 12 square miles of wetlands inside the Hackensack River watershed.

5. The Ventron/Velsicol Site was the location of mercury recovery operations for many decades. Over the years, tons of mercury were released into the environment by various operators. However, the Ventron/Velsicol Site encompasses other industrial, commercial and

institutional facilities that manufactured, processed, or used chemical products containing hazardous substances that may have been released, directly or indirectly, to or near the Berry's Creek. Such releases include polychlorinated biphenyls ("PCBs"), as well as other contaminants.

6. In 1982, EPA proposed the Ventron/Velsicol Site for inclusion on the National Priorities List ("NPL"). On September 1, 1983, the Ventron/Velsicol Site was formally placed on the NPL.

7. Until at least the mid-1980s, water from Berry's Creek periodically backflowed onto the Carlstadt Property and washed the contents of ditches and a pond on site into downstream waters; and until 1985, storm water channels on the property discharged directly to Berry's Creek.

8. NJDEP conducted soil sampling in 1989 that revealed high levels of PCBs, volatile organic compounds ("VOCs"), chromium, lead, and zinc at the Arsynco facility. These chemicals have also been found in high concentrations in Berry's Creek sediment near the Arsynco facility.

9. Hazardous substances released to the BCSA include those released as a result of direct discharges from commercial and industrial operations, overflows from the combined sewer systems in municipalities adjacent to the BCSA, breakages and failures in the sewer lines, and stormwater runoff. The primary contaminants of concern ("COCs") are mercury, methyl mercury, and PCBs. Both fish and crustaceans found at or near the Berry's Creek Site are currently subject to EPA human consumption advisories – with specific focus on both mercury and PCB contamination found in these species.

10. In September 2018, EPA issued a Record of Decision (“2018 ROD”) for the BCSA, which describes the selected interim remedial action for the BCSA. The interim remedy calls for source control in certain BCSA waterways and the Upper Peach Island Creek marsh. The estimated present value cost of the interim remedy is \$332,000,000.

11. EPA has incurred unreimbursed past response costs for its work related to the BCSA of approximately \$2,166,960.

The Carlstadt Property/Arsynco Facility

12. Arsynco manufactured pharmaceuticals and specialty organic chemicals at the Arsynco facility.¹

13. From the early 1900s to 1993, the Arsynco facility was used for a variety of chemical and pharmaceutical manufacturing operations. From 1969 to September 1993, when all operations ceased, Arsynco manufactured specialty organic chemicals and pharmaceutical intermediates, propylene imine and derivatives, hair dyes, silicone intermediates, a quaternary ammonium salt, propiophenone, and isobutyrophenone at the Arsynco facility. Following cessation of operations, the buildings were demolished and the property has remained vacant and unused.

14. In 2009, EPA granted an approval for a risk-based cleanup of the PCB contamination under TSCA, pursuant to 40 CFR 761.61(c). Currently, this property is undergoing remediation.

15. In past correspondence with EPA, Arsynco admitted that it handled PCBs at the Arsynco facility as part of its operations.

¹ Hazardous waste cleanup activities conducted at the Arsynco facility are documented at <https://www.epa.gov/hwcorrectiveactionsites/hazardous-waste-cleanup-arsynco-incorporated-carlstadt-new-jersey>, last viewed on July 23, 2019.

16. The Carlstadt Property is adjacent to the BCSA. Part of Tract 2 of the Carlstadt Property overlaps with a portion of the Upper Berry's Creek segment of the BCSA.

CERCLA Remedial Liability

17. Debtor is liable to the United States under Section 107(a) of CERCLA, 42 U.S.C. § 9607(a) with respect to the BCSA because (a) it is the owner and operator of the Arsynco facility, and owned and operated the Arsynco facility at the time hazardous substances – including, but not limited to, PCBs – were disposed of, and (b) there has been a release, or the threat of release, of hazardous substances to the BCSA from the Arsynco facility.

18. Response costs have been and/or will be incurred by EPA with respect to the BCSA not inconsistent with the National Contingency Plan ("NCP") promulgated pursuant to Section 105 of CERCLA, 42 U.S.C. § 9605, and set forth at 40 C.F.R. Part 300.

19. Debtor is jointly and severally liable for all response costs at the BCSA, including: unreimbursed past costs of \$2,166,960; the \$332,000,000 present estimated costs of the interim remedy for the BCSA selected in the 2018 ROD; and all future response costs at the BCSA not inconsistent with the NCP.

20. There are over 100 potentially responsible parties ("PRPs") that EPA has notified of their potential liability for the releases of hazardous substances at the BCSA. Included among this group of PRPs is the Berry's Creek Study Area Cooperating PRP Group, which has also filed a proof of claim in this matter. Claim No. 191, filed June 18, 2019.

21. For purposes of the present Chapter 11 proceeding, the Berry's Creek Study Area Cooperating PRP Group has prepared an interim allocation share for the Debtor (including its subsidiaries and predecessors) of 2.86% of the total response costs incurred or to be incurred by

the Berry's Creek Study Area Cooperating PRP Group. Claim No. 191, filed June 18, 2019 at p. 4.

**CERCLA Claim for Natural Resource Damages
And Assessment Costs**

22. Sections 107(a) and 107(f) of CERCLA, 42 U.S.C. §§ 9607(a) and 9607(f), provide for the recovery of damages for injury to, or destruction or loss of, natural resources caused by the release of hazardous substances into the environment. Injured resources may include, but are not limited to, birds, mammals, fish, plants, and their supporting habitats. The United States, through DOI and NOAA, acting as the federal natural resource trustees ("Trustees"), is authorized to act on behalf of the public to recover natural resource damages, as well as the reasonable costs of assessing the injury to, or destruction or loss of, natural resources.

23. DOI and NOAA have conducted a preliminary natural resources damages assessment for the BCSA. The primary COCs for natural resource damages at the BCSA analyzed by DOI and NOAA include mercury (and methylmercury) and PCBs.

24. In organisms, PCBs can cause a range of adverse health effects, including liver and dermal toxicity, teratogenic and other reproductive effects, and neurological effects. Responses depend on the exposed species and the particular congener mixture to which that species is exposed, and can therefore vary from subtle (e.g., induction of hepatic microsomal enzymes) to severe (e.g., impaired reproduction and death). In addition, toxic effects are likely to be more severe at higher trophic levels due to bioconcentration and biomagnification.

25. Mercury does not serve any biological function, and is universally toxic in sufficient concentrations. Forms of mercury with relatively low toxicity can be transformed into forms with high toxicity through biological and other processes. For example, methylmercury, produced mainly by bacteria, is the most toxic form of mercury, and is readily available for

uptake and accumulation by biota. Mercury can also bioconcentrate through food webs, affecting higher trophic level organisms. A mutagen, teratogen, and carcinogen, mercury (even at low concentrations) can cause adverse impacts to reproduction, growth, development, behavior, blood chemistry, vision, and metabolism. At high concentrations, mercury exposure can be lethal.

26. DOI and NOAA estimate the value of their claim for natural resource damages (“NRD”) related to hazardous substance releases at or near the BCSA to be approximately \$287,260,894. This approximate NRD claim value takes into consideration the present estimated costs of ecological injury to both DOI and NOAA trust resources and their supporting habitat, as well as lost human services value, damage assessment and potential restoration.

27. Pursuant to CERCLA Sections 107(a) and 107(f), 42 U.S.C. §§ 9607(a) and 9607(f), Debtor is jointly and severally liable to the United States for damages for injury to, or destruction or loss of, natural resources caused by the release of hazardous substances to the BCSA from the Arsynco facility and/or Carlstadt Property.

28. For purposes of this bankruptcy, the Trustees propose the use of an allocated liability share of 2.86% of the total claim value, which tracks the interim allocation share presented by the BCSA Cooperating Parties Group in their proof of claim. *Supra* at ¶ 21.

Protective Filing for Work Obligations

29. The United States is not required to file a proof of claim with respect to Debtor’s injunctive obligations to comply with work requirements arising under Orders of Courts, Administrative Orders, and other environmental regulatory requirements imposed by law that are not claims under 11 U.S.C. § 101(5). The Debtor and any reorganized debtor(s) must comply with such mandatory injunctive and regulatory and compliance requirements, notwithstanding

this proceeding. The United States reserves the right to take future actions to enforce any such obligations of the Debtor. The United States believes that its position will be upheld by the Court. However, the United States has filed a claim with respect to such obligations and requirements, in a protective fashion, to protect against the possibility that the Debtor will contend that it does not need to comply with any such obligations and requirements and the Court finds that it is not required to do so. Therefore, a protective contingent claim is filed in the alternative for such obligations and requirements, but only in the event that the Court finds that such obligations and requirements are dischargeable claims under 11 U.S.C. § 101(5) rather than obligations and requirements that the Debtor must comply with. Nothing in this Proof of Claim constitutes a waiver of any rights of the United States or an election of remedies with respect to such rights and obligations.

TSCA Protective Claim

30. Consistent with the foregoing, this Proof of Claim is also filed in a protective manner with respect to any and all compliance and work obligations of Debtor under TSCA or the TSCA Approval.

31. Specifically, Arsynco has remaining compliance and work obligations under the TSCA Approval (which is similar to a permit) which was issued in 2009 to, and accepted by, Debtor for obligations at the Carlstadt Property. EPA subsequently approved three minor modifications to the Approval.

32. Although much of the TSCA Approval required work has been conducted to date, the requirements of the TSCA Approval that remain to be performed by Debtor include: (1) conducting groundwater sampling/analysis at the Carlstadt Property; (2) installing fencing on the Carlstadt Property; (3) filing a deed notice with respect to work conducted on the Carlstadt

Property; and, (4) submitting corrected financial assurance documentation for long term monitoring and maintenance at the Carlstadt Property.

RCRA Protective Claim

33. Consistent with the foregoing, this Proof of Claim is also filed in a protective manner with respect to any and all compliance and work obligations of Debtor under the RCRA, 42 U.S.C. §§ 6901-6992k. RCRA establishes a comprehensive regulatory program for generators of hazardous waste and for owners and operators of facilities that treat, store, or dispose of hazardous waste. Pursuant to RCRA, EPA has promulgated regulations applicable to generators and owners and operators of facilities that treat, store, or dispose of hazardous waste. The federal RCRA implementing regulations are set forth at 40 C.F.R. Part 260 *et seq.* Pursuant to RCRA Section 3006, 42 U.S.C. § 6926, EPA has authorized certain states to administer various aspects of the hazardous waste management program in such states, including the State of New Jersey. Pursuant to RCRA Section 3008(a), 42 U.S.C. § 6928(a), these authorized state hazardous waste management programs are enforceable by EPA. Under RCRA, regulated entities are required to, *inter alia*, operate in compliance with RCRA regulatory requirements, implement closure and post-closure work and corrective action work, and perform any necessary action with respect to any imminent and substantial endangerment to health or the environment, as required by RCRA and/or RCRA permits, consent decrees, or administrative orders. *See, e.g.*, 42 U.S.C. §§ 6924, 6928, 6973. Debtor is liable for any and all injunctive and compliance obligations that it is required to perform under RCRA, RCRA permits, and RCRA administrative orders. It is the United States' position that a proof of claim is not required to be filed for such injunctive, compliance, and regulatory obligations and requirements under RCRA.

34. New Jersey's authorized program is administered pursuant to the New Jersey Industrial Site Recovery Act ("ISRA"). The New Jersey Department of Environmental Protection ("NJDEP") has required Arsynco to perform remedial work throughout the 12.3-acre property, except for the two-acre capped PCB-disposal portion, under ISRA. The work involves a groundwater treatment regime, which includes a system of wells and a pump and treat system to remove contaminated groundwater over time. The required system has been installed but is not yet connected or operable. The work was stopped subsequent to the Aceto/Arsynco bankruptcy filing in February 2019.

Additional Terms

35. This Proof of Claim reflects certain known liabilities of Debtor to the United States. The United States reserves the right to amend this claim to assert subsequently discovered liabilities.

36. This Proof of Claim is also filed to the extent necessary to protect the United States' rights with respect to any insurance proceeds received by Debtor, and any funds held in escrow by Debtor, in connection with the matters discussed herein

37. This Proof of Claim is without prejudice to any right under 11 U.S.C. § 553 to set off, against this claim, debts owed (if any) to the Debtor by EPA or any other federal agency.

38. The United States has not perfected any security interest on its claims against the Debtor.

39. This claim is filed as a general unsecured claim except to the extent of any secured/trust interest in insurance proceeds received by the Debtor on account of environmental liability to the United States and to the extent administrative expense priority exists relating to property of the estate, post-petition violations of law, or otherwise. In addition, if appropriate, the United States will file any application for administrative expense priority at the appropriate time. The United

States' position with respect to injunctive, compliance, regulatory, and work obligations that are not claims under 11 U.S.C. § 101(5) is set forth in Paragraphs 29 to 34.

40. No judgments against the Debtor have been rendered on this Proof of Claim.

41. Additional documentation in support of this Proof of Claim is too voluminous to attach, but is available upon request.

Respectfully submitted,

AS TO LEGAL ISSUES ONLY:

ELLEN MAHAN
Deputy Section Chief
Environmental Enforcement Section
Environment and Natural Resources Division
U.S. Department of Justice

/s/ Bradley L. Levine
BRADLEY L. LEVINE
Trial Attorney
Environmental Enforcement Section
Environment and Natural Resources Division
U.S. Department of Justice
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Electronic Proof of Claim



Final Audit Report


2019-08-19


Created:	2019-08-19
By:	Prime Clerk (epoc@primeclerk.com)
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Transaction ID:	CBJCHBCAABAA5fyNZpIUyIQ2UnmbYeYhXkVO-FLotgRT


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 s/ Bradley L. Levine (As to LEGAL ISSUES ONLY) (bradley.levine@usdoj.gov) uploaded the following supporting documents:
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